

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fayette County School Corp (2395)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$13,927,025	\$13,221,507	\$12,328,204	\$11,917,897	-3.8%	-3.3%
Group Health Insurance	222	\$1,950,702	\$2,128,153	\$2,077,141	\$2,136,105	2.3%	2.8%
Non - Certified Salaries	120	\$2,101,502	\$2,135,655	\$1,995,991	\$1,991,473	-1.3%	-0.2%
Transfer Tuition to Other School Corps Within State	561	\$959,266	\$995,418	\$1,016,704	\$1,200,868	5.8%	18.1%
Social Security Certified	212	\$1,030,625	\$983,505	\$910,612	\$881,454	-3.8%	-3.2%
Teacher Retirement Fund, After 7-1-95	216	\$493,683	\$810,330	\$762,863	\$797,207	12.7%	4.5%
Textbooks	630	\$678,562	\$255,879	\$523,150	\$567,891	-4.4%	8.6%
Operational Supplies	611	\$623,769	\$622,099	\$549,607	\$549,166	-3.1%	-0.1%
Other Employee Benefits	241 - 290	\$387,081	\$359,613	\$314,838	\$315,468	-5.0%	0.2%
Severance/Early Retirement Pay	213	\$529,523	\$475,390	\$426,885	\$291,280	-13.9%	-31.8%
Public Employees Retirement Fund	214	\$233,301	\$310,923	\$252,009	\$259,418	2.7%	2.9%
Licensed Employees	135	\$260,472	\$252,369	\$195,417	\$249,813	-1.0%	27.8%
Content	747	\$132,484	\$208,347	\$179,002	\$204,772	11.5%	14.4%
Computer Hardware	741	\$143,903	\$78,126	\$471,578	\$181,934	6.0%	-61.4%
Social Security Noncertified	211	\$179,515	\$178,505	\$163,034	\$166,422	-1.9%	2.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$483,291	\$412,982	\$193,216	\$163,518	-23.7%	-15.4%
Connectivity	744	\$62,354	\$39,354	\$101,140	\$120,595	17.9%	19.2%
Travel	580	\$75,771	\$65,299	\$74,360	\$87,070	3.5%	17.1%
Equipment	730	\$219,246	\$128,583	\$61,060	\$87,036	-20.6%	42.5%
Other Group Insurance Authorized by Statute	224	\$64,592	\$78,550	\$58,877	\$69,415	1.8%	17.9%
Other Technology Hardware	746	\$5,694	\$75,793	\$26,252	\$64,248	83.3%	144.7%
Other Professional and Technical Services	319	\$104,092	\$53,448	\$42,710	\$59,164	-13.2%	38.5%
Other Supplies and Materials	615, 660 - 689	\$31,639	\$39,133	\$53,157	\$57,740	16.2%	8.6%
Workers Compensation Insurance	225	\$0	\$0	\$37,661	\$55,970	NA	48.6%
Repairs and Maintenance Services	430	\$13,422	\$59,826	\$13,255	\$45,966	36.0%	246.8%
Library Books	640	\$61,324	\$44,076	\$51,992	\$42,478	-8.8%	-18.3%
Terminal Leave	125	\$0	\$0	\$0	\$38,465	NA	NA
Group Life Insurance	221	\$20,397	\$24,702	\$22,757	\$22,303	2.3%	-2.0%
Pupil Services	313	\$17,085	\$50,776	\$15,360	\$16,106	-1.5%	4.9%
Stipends	131	\$0	\$23,455	\$9,440	\$11,272	NA	19.4%
Periodicals	650	\$11,500	\$7,612	\$12,461	\$8,663	-6.8%	-30.5%
Staff Services	314	\$21,342	\$3,900	\$7,100	\$5,330	-29.3%	-24.9%
Instructional Programs Improvement Services	312	\$25,121	\$43,166	\$4,108	\$4,000	-36.8%	-2.6%
Instruction Services	311	\$4,880	\$18,280	\$1,790	\$2,056	-19.4%	14.9%
Advertising	540	\$0	\$0	\$347	\$1,743	NA	402.3%
Pre-2008 Object Code - Temporary Salaries	130	\$70,205	\$26,991	\$0	\$1,099	-64.6%	NA
Telephone	531	\$1,089	\$642	\$812	\$687	-10.9%	-15.4%
Dues and Fees	810	\$1,400	\$600	\$2,200	\$600	-19.1%	-72.7%
Food Purchases	614	\$0	\$154	\$319	\$443	NA	39.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$0	\$0	\$0	\$275	NA	NA
Overtime Salaries	140	\$0	\$0	\$0	\$246	NA	NA
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$45	NA	NA
Other Purchased Services	593	\$19,000	\$7,726	\$1,615	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$0	\$13,179	\$92,144	\$0	NA	-100.0%
Telecommunications Equipment	745	\$157	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$1,136	\$0	\$0	\$0	-100.0%	NA
Statistical Services	317	\$0	\$11,850	\$0	\$0	NA	NA
Other Communication Services	533 - 539	\$4,039	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$24,950,189	\$24,245,893	\$23,051,166	\$22,677,700	-2.4%	-1.6%
Student Instructional Support							
Certified Salaries	110	\$1,913,951	\$1,939,462	\$1,895,888	\$1,643,817	-3.7%	-13.3%
Non - Certified Salaries	120	\$669,937	\$677,653	\$647,527	\$676,911	0.3%	4.5%
Group Health Insurance	222	\$574,591	\$610,236	\$586,717	\$544,096	-1.4%	-7.3%
Other Professional and Technical Services	319	\$31,405	\$15,202	\$61,374	\$240,187	66.3%	291.4%
Social Security Certified	212	\$143,597	\$142,564	\$143,134	\$125,290	-3.4%	-12.5%
Teacher Retirement Fund, After 7-1-95	216	\$103,533	\$134,193	\$113,795	\$113,026	2.2%	-0.7%
Pupil Services	313	\$136,581	\$126,644	\$121,119	\$101,827	-7.1%	-15.9%
Instructional Programs Improvement Services	312	\$41,962	\$23,259	\$75,953	\$98,924	23.9%	30.2%
Public Employees Retirement Fund	214	\$77,265	\$107,529	\$91,422	\$97,022	5.9%	6.1%
Other Employee Benefits	241 - 290	\$73,838	\$72,219	\$74,197	\$63,190	-3.8%	-14.8%
Social Security Noncertified	211	\$54,268	\$53,511	\$49,448	\$52,968	-0.6%	7.1%
Licensed Employees	135	\$50,642	\$53,491	\$42,502	\$48,548	-1.1%	14.2%
Travel	580	\$20,297	\$16,257	\$15,547	\$29,051	9.4%	86.9%
Operational Supplies	611	\$49,758	\$25,807	\$30,931	\$26,906	-14.2%	-13.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$69,441	\$70,342	\$45,247	\$26,705	-21.3%	-41.0%
Other Group Insurance Authorized by Statute	224	\$14,271	\$12,417	\$11,056	\$12,564	-3.1%	13.6%
Severance/Early Retirement Pay	213	\$32,975	\$54,860	\$41,922	\$10,940	-24.1%	-73.9%
Workers Compensation Insurance	225	\$0	\$388	\$4,715	\$10,414	NA	120.9%
Equipment	730	\$76,117	\$3,842	\$30,372	\$10,239	-39.4%	-66.3%
Other Purchased Services	593	\$3,655	\$6,005	\$4,664	\$5,711	11.8%	22.4%
Group Life Insurance	221	\$5,225	\$6,303	\$5,857	\$5,690	2.2%	-2.9%
Telephone	531	\$4,518	\$4,384	\$3,961	\$3,827	-4.1%	-3.4%
Repairs and Maintenance Services	430	\$5,863	\$7,699	\$6,162	\$3,506	-12.1%	-43.1%
Terminal Leave	125	\$0	\$0	\$0	\$2,000	NA	NA
Nonlicensed Employees	136	\$643	\$736	\$687	\$156	-29.8%	-77.3%
Other Supplies and Materials	615, 660 - 689	\$463	\$742	\$0	\$121	-28.5%	NA
Postage and Postage Machine Rental	532	\$597	\$0	\$0	\$0	-100.0%	NA

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						Compound Annual Growth	Percent Change 2014 to 2015
Pre-2008 Object Code - Temporary Salaries	130	\$1,698	\$135	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$50	\$0	\$0	\$0	-100.0%	NA
Advertising	540	\$239	\$57	\$167	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$4,157,378	\$4,165,936	\$4,104,363	\$3,953,635	-1.2%	-3.7%
Overhead and Operational							
Non - Certified Salaries	120	\$3,769,437	\$3,694,610	\$3,562,324	\$3,530,934	-1.6%	-0.9%
Food Purchases	614	\$1,044,923	\$1,022,895	\$1,013,927	\$1,061,332	0.4%	4.7%
Heating and Cooling for Buildings - Other Energy Sources	624	\$949,148	\$924,018	\$889,120	\$881,358	-1.8%	-0.9%
Group Health Insurance	222	\$540,348	\$598,705	\$581,479	\$601,634	2.7%	3.5%
Insurance	520	\$371,563	\$432,751	\$411,021	\$446,461	4.7%	8.6%
Equipment	730	\$600,179	\$586,471	\$582,090	\$415,075	-8.8%	-28.7%
Certified Salaries	110	\$358,260	\$335,554	\$351,847	\$354,489	-0.3%	0.8%
Operational Supplies	611	\$330,615	\$264,144	\$327,389	\$289,751	-3.2%	-11.5%
Repairs and Maintenance Services	430	\$280,230	\$214,760	\$235,246	\$252,815	-2.5%	7.5%
Public Employees Retirement Fund	214	\$225,918	\$293,461	\$242,549	\$248,754	2.4%	2.6%
Gasoline and Lubricants	613	\$350,093	\$384,034	\$319,451	\$244,728	-8.6%	-23.4%
Light and Power - Other Than Heating and Cooling	625	\$211,964	\$204,603	\$304,525	\$242,922	3.5%	-20.2%
Stipends	131	\$0	\$42,849	\$474,856	\$227,245	NA	-52.1%
Social Security Noncertified	211	\$231,115	\$222,911	\$210,300	\$206,965	-2.7%	-1.6%
Other Professional and Technical Services	319	\$240,296	\$191,417	\$243,126	\$189,848	-5.7%	-21.9%
Heating and Cooling for Buildings - Gas	622	\$32,265	\$46,382	\$155,749	\$137,990	43.8%	-11.4%
Water and Sewage	411	\$106,234	\$110,651	\$113,049	\$110,937	1.1%	-1.9%
Other Employee Benefits	241 - 290	\$82,811	\$74,619	\$107,286	\$87,988	1.5%	-18.0%
Other Purchased Services	593	\$56,561	\$53,952	\$54,827	\$57,438	0.4%	4.8%
Workers Compensation Insurance	225	\$228,904	\$152,604	\$126,654	\$51,962	-31.0%	-59.0%
Heating and Cooling for Buildings - Fuel Oil	623	\$34,792	\$44,719	\$52,599	\$48,505	8.7%	-7.8%
Telephone	531	\$53,439	\$47,880	\$41,925	\$45,901	-3.7%	9.5%
Social Security Certified	212	\$24,356	\$24,639	\$58,503	\$39,839	13.1%	-31.9%
Teacher Retirement Fund, After 7-1-95	216	\$10,990	\$22,084	\$53,908	\$36,932	35.4%	-31.5%
Tires and Repairs	612	\$26,423	\$35,642	\$11,910	\$36,273	8.2%	204.6%
Other Supplies and Materials	615, 660 - 689	\$82,873	\$35,492	\$52,499	\$31,121	-21.7%	-40.7%
Dues and Fees	810	\$19,396	\$33,074	\$18,144	\$29,263	10.8%	61.3%
Board Member Compensation	115	\$23,200	\$24,360	\$23,920	\$23,120	-0.1%	-3.3%
Travel	580	\$25,967	\$38,234	\$25,571	\$22,543	-3.5%	-11.8%
Content	747	\$17,836	\$5,815	\$20,062	\$22,006	5.4%	9.7%
Cleaning Services	420	\$14,300	\$13,463	\$12,389	\$16,137	3.1%	30.2%
Advertising	540	\$12,502	\$11,820	\$13,640	\$13,726	2.4%	0.6%
Other Group Insurance Authorized by Statute	224	\$21,223	\$12,873	\$14,330	\$12,839	-11.8%	-10.4%

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						Compound Annual Growth	Percent Change 2014 to 2015
Severance/Early Retirement Pay	213	\$11,729	\$11,125	\$21,615	\$10,940	-1.7%	-49.4%
Other Communication Services	533 - 539	\$7,781	\$11,322	\$12,855	\$9,276	4.5%	-27.8%
Overtime Salaries	140	\$4,431	\$3,195	\$2,320	\$8,458	17.5%	264.5%
Terminal Leave	125	\$0	\$0	\$0	\$6,616	NA	NA
Student Transportation Services	510	\$2,023	\$3,475	\$18,297	\$6,188	32.2%	-66.2%
Group Life Insurance	221	\$5,274	\$5,959	\$5,679	\$5,686	1.9%	0.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,032	\$8,303	\$7,995	\$5,569	-8.8%	-30.4%
Postage and Postage Machine Rental	532	\$10,227	\$5,230	\$5,212	\$5,464	-14.5%	4.8%
Removal of Refuse and Garbage	412	\$4,103	\$3,300	\$3,600	\$3,600	-3.2%	0.0%
Periodicals	650	\$5,070	\$3,377	\$3,753	\$1,989	-20.9%	-47.0%
Official Bond Premiums	525	\$50	\$0	\$0	\$1,506	134.3%	NA
Rentals	440	\$456	\$2,596	\$2,847	\$1,119	25.2%	-60.7%
Instruction Services	311	\$721	\$2,417	\$1,236	\$1,087	10.8%	-12.1%
Board of Education Services	318	\$0	\$590	\$1,240	\$650	NA	-47.6%
Buildings	720	\$0	\$6,523	\$0	\$541	NA	NA
Bank Service Charges	871	\$169	\$32	\$42	\$95	-13.4%	126.9%
Unemployment Insurance	230	\$13,078	\$9,430	\$9,500	\$0	-100.0%	-100.0%
Judgments Against the School Corporation	820	\$67,181	\$31,797	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	-\$86,078	-\$93,043	-\$105,485	-\$114,096	NA	NA
Overhead and Operational Total		\$10,432,409	\$10,217,112	\$10,696,922	\$9,973,518	-1.1%	-6.8%
Non Operational							
Redemption of Principal	831	\$1,956,579	\$2,175,867	\$2,290,167	\$1,390,460	-8.2%	-39.3%
Improvements Other Than Buildings	715	\$109,492	\$551,897	\$615,354	\$657,155	56.5%	6.8%
Interest	832	\$672,070	\$634,893	\$521,599	\$559,384	-4.5%	7.2%
Equipment	730	\$326,265	\$380,983	\$376,801	\$435,792	7.5%	15.7%
Non - Certified Salaries	120	\$286,711	\$247,126	\$254,905	\$243,394	-4.0%	-4.5%
Construction Services	450	\$98,175	\$78,804	\$272,330	\$220,335	22.4%	-19.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$219,686	\$197,826	\$188,127	\$193,332	-3.1%	2.8%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$89,748	NA	NA
Rentals	440	\$154,886	\$90,789	\$111,408	\$81,492	-14.8%	-26.9%
Certified Salaries	110	\$77,115	\$85,427	\$76,438	\$79,164	0.7%	3.6%
Repairs and Maintenance Services	430	\$147,520	\$152,891	\$109,030	\$67,788	-17.7%	-37.8%
Other Professional and Technical Services	319	\$94,781	\$22,834	\$22,574	\$51,528	-14.1%	128.3%
Buildings	720	\$264,903	\$35,133	\$249,556	\$49,400	-34.3%	-80.2%
Computer Hardware	741	\$44,723	\$88,222	\$53,572	\$29,720	-9.7%	-44.5%
Social Security Noncertified	211	\$21,658	\$18,826	\$19,470	\$18,669	-3.6%	-4.1%
Operational Supplies	611	\$23,294	\$15,677	\$12,235	\$15,260	-10.0%	24.7%
Other Employee Benefits	241 - 290	\$9,070	\$7,486	\$8,251	\$8,131	-2.7%	-1.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$7,131	\$9,198	\$7,454	\$7,402	0.9%	-0.7%
Terminal Leave	125	\$0	\$0	\$0	\$7,018	NA	NA
Travel	580	\$81	\$0	\$1,213	\$6,017	193.9%	395.8%
Teacher Retirement Fund, After 7-1-95	216	\$3,983	\$6,503	\$5,621	\$5,998	10.8%	6.7%
Social Security Certified	212	\$5,849	\$6,268	\$5,705	\$5,904	0.2%	3.5%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$5,018	NA	NA
Other Supplies and Materials	615. 660 - 689	\$4,211	\$4,024	\$2,744	\$3,613	-3.8%	31.7%
Food Purchases	614	\$899	\$1,143	\$1,789	\$2,792	32.7%	56.1%
Workers Compensation Insurance	225	\$0	\$0	\$2,192	\$2,443	NA	11.4%
Awards	875	\$0	\$0	\$250	\$1,298	NA	419.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,052	\$1,900	\$683	\$660	-24.7%	-3.3%
Other Group Insurance Authorized by Statute	224	\$160	\$186	\$162	\$200	5.7%	23.1%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$100	NA	NA
Group Life Insurance	221	\$73	\$89	\$86	\$88	4.7%	2.6%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$60	NA	NA
Miscellaneous Objects	876 - 899	\$10	\$0	\$5	\$0	-100.0%	-100.0%
Content	747	\$11,458	\$0	\$0	\$0	-100.0%	NA
Group Health Insurance	222	\$2,703	\$312	\$107	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$17,618	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$643	\$0	\$0	NA	NA
Bank Service Charges	871	\$4,500	\$0	\$11,545	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$7,702	-\$90	\$0	\$0	-100.0%	NA
Non Operational Total		\$4,575,358	\$4,814,858	\$5,221,372	\$4,239,361	-1.9%	-18.8%
Grand Total		\$44,115,335	\$43,443,800	\$43,073,822	\$40,844,214	-1.9%	-5.2%